

## 1730 Franchise Tax Board

The mission of the Franchise Tax Board is to collect the proper amount of tax revenue, and operate other programs as defined by statute; serve the public by continually improving the quality of its products and services; and perform in a manner warranting the highest degree of public confidence in its integrity, efficiency and fairness.

### 3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2007-08	2008-09	2009-10	2007-08*	2008-09*	2009-10*
10 Tax Programs	4,596.6	4,673.7	4,616.3	\$475,953	\$505,553	\$515,954
20 Homeowners and Renters Assistance	72.7	78.4	76.7	6,260	6,389	6,469
30 Political Reform Audit	16.8	16.7	16.3	1,712	1,574	-
45 Child Support Automation	136.2	69.6	-	172,604	12,341	-
50 Department of Motor Vehicles Collections Program	65.1	82.8	81.0	7,350	8,192	8,381
60 Court Collection Program	105.7	112.8	110.4	12,693	15,215	12,141
70 Contract Work	46.7	79.1	77.4	6,969	14,039	14,211
80.01 Administration	274.5	287.2	281.2	26,393	28,829	28,846
80.02 Distributed Administration	-	-	-	-26,393	-28,829	-28,846
95 Lease Revenue Bond Payments	-	-	-	3,106	3,113	3,146
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>5,314.3</b>	<b>5,400.3</b>	<b>5,259.3</b>	<b>\$686,647</b>	<b>\$566,416</b>	<b>\$560,302</b>
<b>FUNDING</b>				<b>2007-08*</b>	<b>2008-09*</b>	<b>2009-10*</b>
0001 General Fund				\$522,019	\$515,235	\$524,440
0044 Motor Vehicle Account, State Transportation Fund				2,554	2,846	2,913
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				4,796	5,346	5,468
0122 Emergency Food Assistance Program Fund				6	6	6
0200 Fish and Game Preservation Fund				12	13	13
0242 Court Collection Account				12,693	15,215	12,141
0803 State Children's Trust Fund				11	11	11
0823 California Alzheimer's Disease and Related Disorders Research Fund				10	11	11
0886 California Seniors Special Fund				1	4	4
0945 California Breast Cancer Research Fund				7	7	7
0974 California Peace Officer Memorial Foundation Fund				4	5	5
0979 California Firefighters' Memorial Fund				5	7	7
0983 California Fund for Senior Citizens				6	7	7
0995 Reimbursements				144,515	27,667	15,209
8022 California Military Family Relief Fund				6	6	6
8025 California Prostate Cancer Research Fund				-	6	6
8035 California Sexual Violence Victim Services Fund				1	6	6
8036 California Colorectal Cancer Prevention Fund				-	6	6
8037 Veterans' Quality of Life Fund				1	6	6
8047 California Sea Otter Fund				-	6	6
8053 ALS/Lou Gehrig's Disease Research Fund				-	-	6
8054 California Cancer Research Fund				-	-	6
8055 Municipal Shelter Spay-Neuter Fund				-	-	6
8056 California Ovarian Cancer Research Fund				-	-	6
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$686,647</b>	<b>\$566,416</b>	<b>\$560,302</b>

Budget year amount for the Political Reform Audit program is funded in item 8640-001-0001 (Political Reform Act of 1974) in the amount of \$1.597 million. Fund 1730-001-0167 (Delinquent Tax Collection Fund) is reimbursed by the General Fund. FY 07/08 (\$206,000), FY 08/09 (\$404,000), and FY 09/10 (\$404,000) expenditures are included in the General Fund totals.

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

### LEGAL CITATIONS AND AUTHORITY

#### DEPARTMENT AUTHORITY

Government Code Section 15700.

#### PROGRAM AUTHORITY

10-Tax Program:

Government Code Sections 15700-15702; Revenue and Taxation Code Sections 17001-18180, 18401-19802, 21001-21027, 23001-25141, 38001-38021.

20-Homeowners and Renters Assistance:

Government Code Sections 15700-15702; Revenue and Taxation Code Sections 20501-20564, 20641-20646.

30-Political Reform Audit:

Government Code Sections 90000-90007.

45-Child Support Automation:

Welfare and Institutions Code Chapter 4 (commencing with Section 10080) of Part 1, Division 9.

50-DMV Collections:

Revenue and Taxation Code Sections 10876-10878.

60-Court Collection Program:

Revenue and Taxation Code Sections 19280-19283.

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### MAJOR PROGRAM CHANGES

- An increase of \$3.9 million General Fund and 29 positions for the Enterprise Data to Revenue (EDR) project. EDR is a multi-year project that will increase the usable information entered into the FTB database from personal income tax and business entity tax returns. EDR will generate \$14 million in General Fund revenues in 2009-10, increasing to at least \$90 million in 2012-13.
- An increase of \$3.1 million General Fund and 13 positions to implement legislation (Chapter 345, Statutes of 2008) that allows local governments to share business license information with FTB to identify those who are not filing state tax returns. The effort will generate General Fund revenues of \$4 million in 2009-10, increasing to \$40 million in 2013-14.
- An increase of \$1.3 million General Fund for the Enterprise Customer, Asset, Income, and Return project. This is a multi-year project to expand the capacity of the mainframe that collects personal income tax and corporation tax return data, which will enable improved collections.

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### DETAILED BUDGET ADJUSTMENTS

	2008-09*			2009-10*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Other Workload Budget Adjustments</b>						
• Lease Revenue Debt Service Funds	\$-	\$-	-	\$322	\$-	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$322</b>	<b>\$-</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$322</b>	<b>\$-</b>	<b>-</b>
<b>Policy Adjustments</b>						
• Enterprise Data to Revenue Project	\$-	\$-	-	\$3,870	\$-	29.4
• Price Letter Adjustment per BL 08-18	-	-	-	3,508	466	-
• SB 1146 City Business Tax Data Exchange	-	-	-	3,052	-	13.1
• Full Year Costs for 2008-09 BCP # 6	-	-	-	1,434	-	-
• Increase Capacity for Enterprise Customer, Asset, Income and Return Project	-	-	-	1,335	66	-
• Employee Compensation Adjustment per BL 08-25	719	25	-	1,163	42	-

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

	2008-09*			2009-10*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Underground Economy Criminal Investigation	-	-	-	1,084	-	9.5
• Full Year costs for 2008-09 CB Issue 049	-	-	-	900	-	-
• Lease Revenue Debt Service Adjustment	-	-	-	322	-289	-
• Vehicle Registration Collection Augmentation	-	-	-	-	1,543	22.9
• Pro Rata assessment for 2009-10 Budget Cycle	-	-	-	-	1,329	-
• ALS/Lou Gehrig's Disease Research Fund	-	-	-	-	6	-
• California Cancer Research Fund	-	-	-	-	6	-
• California Ovarian Cancer Research Fund	-	-	-	-	6	-
• Municipal Shelter Spay-Neuter Fund-	-	-	-	-	6	-
• Political Reform Act - Augmentation from PRA Budget	1,572	-	-	-	-	-
• Political Reform Act - Augmentation from PRA Employee Comp	2	-	-	-	-	-
• Removal of 08-09 Budget Cycle Adjustment for Pro Rata	-	-	-	-	-1,089	-
• Control Section 3.60 Adjustment per BL 08-14	-154	-5	-	-154	-5	-
• Limited Term Positions Expiring from Previously Approved BCPs and FLs	-	-	-	-1,137	-13,892	-
• One-Time OE&E Expiring from Previously Approved BCPs and FLs	-	-	-	-4,033	-3,494	-
<b>Totals, Policy Adjustments</b>	<b>\$2,139</b>	<b>\$20</b>	<b>-</b>	<b>\$11,344</b>	<b>-\$15,299</b>	<b>74.9</b>
<b>Totals, Budget Adjustments</b>	<b>\$2,139</b>	<b>\$20</b>	<b>-</b>	<b>\$11,666</b>	<b>-\$15,299</b>	<b>74.9</b>

**PROGRAM DESCRIPTIONS (Program Objectives Statement)**

## 10 - TAX PROGRAM

The program objective is to administer the Revenue and Taxation Code by reasonably interpreting and impartially applying the legislatively enacted laws that provide a significant portion of General Fund revenue. The Franchise Tax Board is responsible for administering the Personal Income Tax and the Corporation Tax. Tax program activities include taxpayer assistance and tax return processing, filing enforcement, audit, and tax collection functions. The program also includes the collection and distribution of voluntary contributions to, and on behalf of, certain non-profit charitable organizations.

## 20 - HOMEOWNERS AND RENTERS ASSISTANCE PROGRAM

The program objective is to authorize partial repayment of property taxes or rent paid by eligible senior citizens, disabled, and blind individuals. Activities include designing and distributing claim forms and instructions, providing advisory services to claimants, and processing claims.

## 30 - POLITICAL REFORM AUDIT PROGRAM

The program objective is to determine the accuracy and completeness of political statement reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission, and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts randomly selected field audits of committees supporting and opposing political candidates and statewide measures, as well as any state or county central committee or independent committee that spends \$10,000 or more.

## 45 - CHILD SUPPORT AUTOMATION PROGRAM

The program objective is to procure, develop, implement, and maintain the new statewide California Child Support Automation System to locate non-custodial parents, establish and enforce child support obligations, collect and distribute support payments, and comply with federal distribution requirements.

During fiscal year 2008-09 the California Child Support Automation Program resources will transfer from Franchise Tax Board to the Department of Child Support Services as the project moves from development to implementation

## 50 - DEPARTMENT OF MOTOR VEHICLES COLLECTION PROGRAM

The program objective is to increase collections of delinquent motor vehicle license fees, taxes, and penalties on behalf of the Department of Motor Vehicles by utilizing the same collection capabilities that are used to collect personal income tax.

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

### 60 - COURT COLLECTIONS PROGRAM

The program objective is to increase collections of delinquent fines, penalties, and orders imposed by, and on behalf of, superior, municipal, and justice courts by utilizing the same automated collection capabilities that are used to collect personal income tax.

### 70 - CONTRACT WORK

The program objective is to provide cost-effective goods and services to other governmental entities through contractual agreements. Such goods and services include rental space to on-site childcare and cafeteria entities, provide data processing services for other governmental entities, and delinquent debt collection services.

### 80 - ADMINISTRATION PROGRAM

The program objective is to provide executive leadership under the general direction of the Franchise Tax Board by directing departmental operations, developing and executing policies, making decisions concerning program operations, and ensuring that the Board's programs and services are carried out in accordance with Government Code Sections 15701 and 15702. The program also provides the Board with the personnel, administration, training, budgeting, and accounting services necessary to ensure that functions are performed with integrity, efficiency, and fairness.

### DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

		2007-08*	2008-09*	2009-10*
<b>PROGRAM REQUIREMENTS</b>				
<b>10</b>	<b>TAX PROGRAMS</b>			
	<b>State Operations:</b>			
0001	General Fund	\$473,595	\$504,448	\$514,825
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	12	13	13
0803	State Children's Trust Fund	11	11	11
0823	California Alzheimer's Disease and Related Disorders Research Fund	10	11	11
0886	California Seniors Special Fund	1	4	4
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	4	5	5
0979	California Firefighters' Memorial Fund	5	7	7
0983	California Fund for Senior Citizens	6	7	7
0995	Reimbursements	2,288	998	998
8022	California Military Family Relief Fund	6	6	6
8025	California Prostate Cancer Research Fund	-	6	6
8035	California Sexual Violence Victim Services Fund	1	6	6
8036	California Colorectal Cancer Prevention Fund	-	6	6
8037	Veterans' Quality of Life Fund	1	6	6
8047	California Sea Otter Fund	-	6	6
8053	ALS/Lou Gehrig's Disease Research Fund	-	-	6
8054	California Cancer Research Fund	-	-	6
8055	Municipal Shelter Spay - Neuter Fund	-	-	6
8056	California Ovarian Cancer Research Fund	-	-	6
	<b>Totals, State Operations</b>	<b>\$475,953</b>	<b>\$505,553</b>	<b>\$515,954</b>
<b>ELEMENT REQUIREMENTS</b>				
<b>10.10</b>	<b>Personal Income Tax</b>	<b>\$306,841</b>	<b>\$320,513</b>	<b>\$329,543</b>
	<b>State Operations:</b>			
0001	General Fund	304,483	319,408	328,414
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	12	13	13
0803	State Children's Trust Fund	11	11	11

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

	2007-08*	2008-09*	2009-10*
0823 California Alzheimer's Disease and Related Disorders Research Fund	10	11	11
0886 California Seniors Special Fund	1	4	4
0945 California Breast Cancer Research Fund	7	7	7
0974 California Peace Officer Memorial Foundation Fund	4	5	5
0979 California Firefighters' Memorial Fund	5	7	7
0983 California Fund for Senior Citizens	6	7	7
0995 Reimbursements	2,288	998	998
8022 California Military Family Relief Fund	6	6	6
8025 California Prostate Cancer Research Fund	-	6	6
8035 California Sexual Violence Victim Services Fund	1	6	6
8036 California Colorectal Cancer Prevention Fund	-	6	6
8037 Veterans' Quality of Life Fund	1	6	6
8047 California Sea Otter Fund	-	6	6
8053 ALS/Lou Gehrig's Disease Research Fund	-	-	6
8054 California Cancer Research Fund	-	-	6
8055 Municipal Shelter Spay - Neuter Fund	-	-	6
8056 California Ovarian Cancer Research Fund	-	-	6
<b>10.20 Corporation Tax</b>	<b>\$169,020</b>	<b>\$184,934</b>	<b>\$186,304</b>
<b>State Operations:</b>			
0001 General Fund	169,020	184,934	186,304
<b>10.25 Non-Admitted Insurance Tax</b>	<b>\$92</b>	<b>\$106</b>	<b>\$107</b>
<b>State Operations:</b>			
0001 General Fund	92	106	107
<b>PROGRAM REQUIREMENTS</b>			
<b>20 HOMEOWNERS AND RENTERS ASSISTANCE</b>			
<b>State Operations:</b>			
0001 General Fund	\$6,260	\$6,389	\$6,469
<b>Totals, State Operations</b>	<b>\$6,260</b>	<b>\$6,389</b>	<b>\$6,469</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>30 POLITICAL REFORM AUDIT</b>			
<b>State Operations:</b>			
0001 General Fund	\$1,712	\$1,574	\$-
<b>Totals, State Operations</b>	<b>\$1,712</b>	<b>\$1,574</b>	<b>\$-</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>45 CHILD SUPPORT AUTOMATION</b>			
<b>State Operations:</b>			
0001 General Fund	\$37,346	\$-	\$-
0995 Reimbursements	135,258	12,341	-
<b>Totals, State Operations</b>	<b>\$172,604</b>	<b>\$12,341</b>	<b>\$-</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>50 DEPARTMENT OF MOTOR VEHICLES</b>			
<b>COLLECTIONS PROGRAM</b>			
<b>State Operations:</b>			
0044 Motor Vehicle Account, State Transportation Fund	\$2,554	\$2,846	\$2,913
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	4,796	5,346	5,468
<b>Totals, State Operations</b>	<b>\$7,350</b>	<b>\$8,192</b>	<b>\$8,381</b>
<b>PROGRAM REQUIREMENTS</b>			

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

	2007-08*	2008-09*	2009-10*
<b>60 COURT COLLECTION PROGRAM</b>			
<b>State Operations:</b>			
0242 Court Collection Account	\$12,693	\$15,215	\$12,141
<b>Totals, State Operations</b>	<b>\$12,693</b>	<b>\$15,215</b>	<b>\$12,141</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>70 CONTRACT WORK</b>			
<b>State Operations:</b>			
0995 Reimbursements	\$6,969	\$14,039	\$14,211
<b>Totals, State Operations</b>	<b>\$6,969</b>	<b>\$14,039</b>	<b>\$14,211</b>
<b>95 PROGRAM REQUIREMENTS</b>			
<b>LEASE REVENUE BOND PAYMENTS</b>			
<b>State Operations:</b>			
0001 General Fund	\$3,106	\$2,824	\$3,146
0995 Reimbursements	-	289	-
<b>Totals, State Operations</b>	<b>\$3,106</b>	<b>\$3,113</b>	<b>\$3,146</b>
<b>TOTALS, EXPENDITURES</b>			
State Operations	686,647	566,416	560,302
<b>Totals, Expenditures</b>	<b>\$686,647</b>	<b>\$566,416</b>	<b>\$560,302</b>

## EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions			Expenditures		
	2007-08	2008-09	2009-10	2007-08*	2008-09*	2009-10*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	5,314.3	5,766.2	5,659.2	\$300,990	\$327,821	\$327,170
Total Adjustments	-	-0.5	78.5	-	-	3,658
Estimated Salary Savings	-	-365.4	-478.4	-	-18,417	-23,849
<b>Net Totals, Salaries and Wages</b>	<b>5,314.3</b>	<b>5,400.3</b>	<b>5,259.3</b>	<b>\$300,990</b>	<b>\$309,404</b>	<b>\$306,979</b>
Staff Benefits	-	-	-	109,723	116,728	116,693
<b>Totals, Personal Services</b>	<b>5,314.3</b>	<b>5,400.3</b>	<b>5,259.3</b>	<b>\$410,713</b>	<b>\$426,132</b>	<b>\$423,672</b>
OPERATING EXPENSES AND EQUIPMENT				\$272,827	\$137,171	\$133,484
SPECIAL ITEMS OF EXPENSE						
Building Lease/Purchase				\$3,107	\$3,113	\$3,146
<b>Totals, Special Items of Expense</b>				<b>\$3,107</b>	<b>\$3,113</b>	<b>\$3,146</b>
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$686,647</b>	<b>\$566,416</b>	<b>\$560,302</b>

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

1 STATE OPERATIONS	2007-08*	2008-09*	2009-10*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$513,992	\$509,868	\$520,890
Allocation for employee compensation	10,252	719	-
Adjustment per Section 3.60	-840	-154	-
Adjustment per Section 4.04	-2,800	-	-
Adjustment per Section 15.25	-175	-	-
Transfer from Item 8640-001-0001 (Political Reform Act of 1974)	1,733	1,574	-
002 Budget Act appropriation	3,114	2,824	3,146

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2007-08*	2008-09*	2009-10*
Adjustment per Section 4.30 (Lease-Revenue)	96	-	-
Revenue and Tax Code Section 19378 (Transfer to Delinquent Tax Collection Fund)	206	404	404
Prior year balances available:			
Item 1730-001-0001, Budget Act of 2006	<u>9,266</u>	<u>-</u>	<u>-</u>
<b>Totals Available</b>	<b>\$534,844</b>	<b>\$515,235</b>	<b>\$524,440</b>
Unexpended balance, estimated savings	<u>-12,825</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$522,019</b>	<b>\$515,235</b>	<b>\$524,440</b>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,741	\$2,844	\$2,913
Allocation for employee compensation	53	2	-
Adjustment per Section 3.60	<u>-3</u>	<u>-</u>	<u>-</u>
<b>Totals Available</b>	<b>\$2,791</b>	<b>\$2,846</b>	<b>\$2,913</b>
Unexpended balance, estimated savings	<u>-237</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,554</b>	<b>\$2,846</b>	<b>\$2,913</b>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,149	\$5,342	\$5,468
Allocation for employee compensation	99	5	-
Adjustment per Section 3.60	<u>-5</u>	<u>-1</u>	<u>-</u>
<b>Totals Available</b>	<b>\$5,243</b>	<b>\$5,346</b>	<b>\$5,468</b>
Unexpended balance, estimated savings	<u>-447</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$4,796</b>	<b>\$5,346</b>	<b>\$5,468</b>
<b>0122 Emergency Food Assistance Program Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>0167 Delinquent Tax Collection Fund</b>			
APPROPRIATIONS			
Revenue Tax Code Section 19378	<u>\$206</u>	<u>\$404</u>	<u>\$404</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$206</b>	<b>\$404</b>	<b>\$404</b>
Less funding provided by the General Fund	<u>-206</u>	<u>-404</u>	<u>-404</u>
<b>NET TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>0200 Fish and Game Preservation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$13</u>	<u>\$13</u>	<u>\$13</u>
<b>Totals Available</b>	<b>\$13</b>	<b>\$13</b>	<b>\$13</b>
Unexpended balance, estimated savings	<u>-1</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$12</b>	<b>\$13</b>	<b>\$13</b>
<b>0242 Court Collection Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$12,603	\$15,206	\$12,141
Allocation for employee compensation	196	12	-
Adjustment per Section 3.60	<u>-11</u>	<u>-3</u>	<u>-</u>
<b>Totals Available</b>	<b>\$12,788</b>	<b>\$15,215</b>	<b>\$12,141</b>
Unexpended balance, estimated savings	<u>-95</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$12,693</b>	<b>\$15,215</b>	<b>\$12,141</b>
<b>0803 State Children's Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2007-08*	2008-09*	2009-10*
<b>TOTALS, EXPENDITURES</b>	<b>\$11</b>	<b>\$11</b>	<b>\$11</b>
<b>0823 California Alzheimer's Disease and Related Disorders Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
<b>Totals Available</b>	<b>\$11</b>	<b>\$11</b>	<b>\$11</b>
Unexpended balance, estimated savings	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10</b>	<b>\$11</b>	<b>\$11</b>
<b>0886 California Seniors Special Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$4	\$4
<b>Totals Available</b>	<b>\$4</b>	<b>\$4</b>	<b>\$4</b>
Unexpended balance, estimated savings	-3	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$4</b>	<b>\$4</b>
<b>0945 California Breast Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>TOTALS, EXPENDITURES</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
<b>0974 California Peace Officer Memorial Foundation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$5	\$5
<b>Totals Available</b>	<b>\$5</b>	<b>\$5</b>	<b>\$5</b>
Unexpended balance, estimated savings	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4</b>	<b>\$5</b>	<b>\$5</b>
<b>0979 California Firefighters' Memorial Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>Totals Available</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
Unexpended balance, estimated savings	-2	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$5</b>	<b>\$7</b>	<b>\$7</b>
<b>0983 California Fund for Senior Citizens</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>Totals Available</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
Unexpended balance, estimated savings	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$7</b>	<b>\$7</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$144,515	\$27,667	\$15,209
<b>8022 California Military Family Relief Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8025 California Prostate Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
Unexpended balance, estimated savings	-6	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8035 California Sexual Violence Victim Services Fund</b>			
APPROPRIATIONS			

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2007-08*	2008-09*	2009-10*
001 Budget Act appropriation	\$6	\$6	\$6
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$6</b>	<b>\$6</b>
<b>8036 California Colorectal Cancer Prevention Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
Unexpended balance, estimated savings	-6	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8037 Veterans' Quality of Life Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$6</b>	<b>\$6</b>
<b>8047 California Sea Otter Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8053 ALS/Lou Gehrig's Disease Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$-	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$6</b>
<b>8054 California Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$-	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$6</b>
<b>8055 Municipal Shelter Spay-Neuter Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$-	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$6</b>
<b>8056 California Ovarian Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$-	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$6</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations)</b>	<b>\$686,647</b>	<b>\$566,416</b>	<b>\$560,302</b>

## FUND CONDITION STATEMENTS

	2007-08*	2008-09*	2009-10*
<b>0167 Delinquent Tax Collection Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
1730 Franchise Tax Board (State Operations)	\$206	\$404	\$404
Expenditure Adjustments:			
1730 Franchise Tax Board			
Less funding provided by the General Fund (State Operations)	-206	-404	-404
Total Expenditures and Expenditure Adjustments	-	-	-
FUND BALANCE	-	-	-

\* Dollars in thousands

## 1730 Franchise Tax Board - Continued

	2007-08*	2008-09*	2009-10*
<b>0242 Court Collection Account <sup>s</sup></b>			
BEGINNING BALANCE	\$5,786	\$3,715	\$616
Prior year adjustments	<u>389</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$6,175	\$3,715	\$616
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161000 Escheat of Unclaimed Checks & Warrants	4	6	6
161900 Other Revenue - Cost Recoveries	<u>66,943</u>	<u>75,306</u>	<u>75,306</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$66,947</u>	<u>\$75,312</u>	<u>\$75,312</u>
Total Resources	\$73,122	\$79,027	\$75,928
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	11	10	-
1730 Franchise Tax Board (State Operations)	12,693	15,215	12,141
9901 Various Departments (Local Assistance)	56,703	63,186	63,186
Allocations to Counties	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$69,407</u>	<u>\$78,411</u>	<u>\$75,327</u>
FUND BALANCE	\$3,715	\$616	\$601
Reserve for economic uncertainties	3,715	616	601

\* Dollars in thousands